

(916) 445-4538

September 8, 1982

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Dear Mr. Launer :

This is in regard to your letter of August 25, 1982, in which you request our opinion as to whether or not a reappraisal would apply when recombining parcels which were not divided in compliance with the California Subdivision Map Act.

Your office has advised the Assessor of Los Angeles County that transfers made to recombine illegally divided parcels upon which a Notice of Violation has been recorded fall within the statutory exclusion from the term change in ownership.

We have reviewed this procedure and are in agreement with your conclusions.

Very truly yours,

Glenn L. Rigby  
Assistant Chief Counsel

GLR:jlh

bc: Mr. Gordon P. Adelman  
Mr. Robert H. Gustafson  
Legal Section

## **CHANGE IN OWNERSHIP (Contd.)**

220,0580 **Record Title.** In 1985 a man and his wife as joint tenants acquired an undivided 50 percent interest in real property. His mother was shown on the deed as the owner of the remaining undivided 50 percent interest. When the mother died, she left her 50 percent interest to be distributed in equal shares to the man and his three sisters. All four of the survivors contend that the mother's name was on the deed solely to secure the repayment of a loan and that, in fact, the man owned that 50 percent interest in the property.

The presumption that those shown on a grant deed as owners are just that can be overcome only by clear and convincing proof. In this instance, the lack of evidence of the existence of a debt, the mother's action in leaving the interest in the property to all four children, and the failure to contest the mother's will all weigh against the sufficiency of the proof offered to overcome the presumption.

The transfer of the mother's 50 percent interest in the property to the children was probably eligible for the parent/child exclusion; however, the subsequent transfers by the sisters to their brother resulted in a change in ownership as to their collective 37 percent interest, for which there is no applicable exclusion.  
C 6/5/89.